

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

**SEC V. PFG, LLC**  
**Client ID: 05402**  
**Invoice #664 - 12/31/14**

## **TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
SHAWNA AMARNANI - Forensic Consultant, CPA, CFE	0.70	150.00	105.00
SURUCHI BANEZ - Principal, CPA, CIRA, CFE	0.30	207.00	62.10
MELISSA DAVIS - Partner, CPA, CIRA, CFE	1.20	265.00	318.00
TOTAL	<u>2.20</u>		<u>\$485.10</u>
	<b>BLENDED RATE</b>	<b>\$220.50</b>	
TOTAL AMOUNT OF THIS INVOICE			<u>\$485.10</u>

The Kapila Building  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, Florida 33316  
P 761.1011 F 954.761.1033

Sun Trust International Center  
1 SE 3rd Avenue, Suite 2150  
Miami, Florida 33131  
P 786.517.5771 F 786-517.5772

**EXHIBIT F**

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #46-5394135

SEC V. PFG, LLC  
C/O MELANIE DAMIAN, RECEIVER  
1000 BRICKELL AVENUE  
SUITE 1020  
MIAMI, FL 33131

Invoice: 664

12/31/2014

Client ID: 05402

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FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
12/01/2014	MMD	UPDATE ANALYSIS OF LIFE INSURANCE PROCEEDS FOR 2014 ACTIVITY AS REQUESTED BY M. BALDWIN.	1.20	318.00
12/19/2014	SBA	PULL SUPPORTING BANK DOCUMENTS FOR TRANSFER FROM MCBI TO MB&T AND FOR TRANSFER FROM PFGBI TO MCBI PER THE REQUEST OF K. MURENA.	0.70	105.00
12/19/2014	SKB	RESEARCH AND ADDRESS REQUEST FROM K. MURENA REGARDING MB&T AND MCBI TRANSACTION SUPPORT.	0.30	62.10
				<hr/> 485.10 <hr/>
Total amount of this invoice				<hr/> \$485.10 <hr/>

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

SEC V. PFG, LLC  
Client ID: 05402  
Invoice #735 - 01/31/15

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SURUCHI BANEZ - Principal, CPA, CIRA, CFE	2.40	228.00	547.20
MELISSA DAVIS - Partner, CPA, CIRA, CFE	0.50	265.00	132.50
FRANK DIAZ-DRAGO - Forensic Analyst	0.20	100.00	20.00
ANDREA FELDMAN - Forensic Analyst, CPA	0.60	210.00	126.00
KATHY FOSTER - Tax Consultant	0.30	260.00	78.00
KELSEY JOHNSON - Forensic Analyst	0.30	140.00	42.00
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.50	265.00	132.50
PAUL KLUEMPER - Forensic Consultant	1.40	200.00	280.00
TOTAL	6.20		\$1,358.20
		<b>BLENDED RATE</b>	<b>\$219.06</b>
		TOTAL EXPENSES	5.51
TOTAL AMOUNT OF THIS INVOICE			\$1,363.71

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EIN #46-5394135

SEC V. PFG, LLC  
C/O MELANIE DAMIAN, RECEIVER  
1000 BRICKELL AVENUE  
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MIAMI, FL 33131

Invoice: 735  
01/31/2015  
Client ID: 05402

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FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2015

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
01/08/2015	SKB	PARTICIPATE IN T/C WITH M. DAVIS AND SANJAY KARNICK REGARDING INVESTOR LOSSES.	0.50	114.00
01/08/2015	MMD	ATTEND T/C WITH SANJAY KARNIK REGARDING RESTITUTION HEARING PREP.	0.50	132.50
01/12/2015	ANF	REVIEWED INVESTOR LIST AND CREATED EXHIBIT DISPLAYING INVESTORS EXCLUDING UNKNOWNNS	0.60	126.00
01/12/2015	SRK	REVIEW EMAILS FROM S. KARNIK AND RESPOND TO SAME; TELEPHONE CALL WITH ATTY KARNIK AND M. DAVIS; DISCUSS CASE AND ISSUES RE RESTITUTION RECOVERY COMPUTATIONS AND DISCUSS NEXT STEPS	0.50	132.50
01/12/2015	SKB	PREPARE INVESTOR LOSSES EXCLUDING UNKNOWNNS SCHEDULE FOR SANJAY KARNICK.	0.40	91.20
01/13/2015	SKB	FINALIZE INVESTOR DATABASE TO EXCLUDE UNKNOWNNS FOR SANJAY KARNIK.	0.30	68.40
01/14/2015	SKB	PREPARE DRAFT OF QUARTERLY STATUS REPORT AS REQUESTED BY CASSANDRA PEREZ.	0.20	45.60
01/15/2015	SKB	REVIEW AND ANALYZE NOVEMBER AND DECEMBER 2014 INVOICES AND JANUARY WIP TO DRAFT QUARTERLY STATUS REPORT.	0.30	68.40
TAX SERVICES - ADVISORY				
01/12/2015	SKB	COORDINATE COMPILATION OF 1099 AND W-2 PAYMENTS.	0.30	68.40
01/19/2015	FDD	PREPARE 1099 SCHEDULE FOR 2014 DISBURSEMENTS	0.20	20.00
01/21/2015	SKB	FINALIZE 1099 LIST FOR L. JOHNSON.	0.40	91.20
TAX SERVICES - PREPARE FORMS				
01/21/2015	PDK	PREPARE 2014 FORMS 1096 AND 1099'S. PREPARE TAX CONTROL WORKSHEET AND FILING INSTRUCTIONS.	1.40	280.00
01/21/2015	KAF	REVIEW 1099 INFO FROM S. BANEZ AND FORWARD TO P. KLUEMPER FOR FORM PREPARATION	0.10	26.00
01/21/2015	KAF	REVIEW 2014 1099'S PREPARED BY P. KLUEMPER AND GIVE TO L. JOHNSON FOR FINAL REVIEW	0.20	52.00

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01/22/2015	KJJ	ASSEMBLED FORM 1096/1099	0.20	28.00
01/23/2015	KJJ	MAILED FORM 1099/1096	0.10	14.00
				<hr/> 1,358.20
EXPENSES				
01/23/2015	EXP	POSTAGE		1.61
01/31/2015	EXP	PRINTED COPY CHARGE		3.90
				<hr/> 5.51
Total amount of this invoice				<hr/> <hr/> \$1,363.71

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